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Attorneys for the United States

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Rafael Manzo
Defendant.

CRIMINAL NO. *CR07-70321 PVT*

NOTICE OF PROCEEDINGS ON
OUT-OF-DISTRICT CRIMINAL
CHARGES PURSUANT TO RULES
5(c)(2) AND (3) OF THE FEDERAL RULES
OF CRIMINAL PROCEDURE

Please take notice pursuant to Rules 5(c)(2) and (3) of the Federal Rules of Criminal
Procedure that on 6/1/07, the above-named defendant was arrested based upon an
arrest warrant (copy attached) issued upon an

☒ Indictment ☐ Information ☐ Criminal Complaint ☐ Other _____
pending in the Eastern District of California, Case Number 07-70321-00142

In that case, the defendant is charged with a violation(s) of Title(s) 18 United States Code,
Section(s) 287+2

Description of Charges: Making + Presenting a false, Fictitious claim
Against the U.S. and Aiding + Abetting

Respectfully Submitted,
~~KEVIN V. RYAN~~ *SCOTT SCHOOLS*
UNITED STATES ATTORNEY

Date: 6/1/07

[Signature]
Assistant U.S. Attorney

06-31-07 04:41pm From-US ATTORNEY FRESNO CA
 IRS-CI FRESNO

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559 452 3134 P.03
 T-465 P.002/007 F-852

COPY

FILED

MAY 31 2007

CLERK, U.S. DISTRICT COURT
 EASTERN DISTRICT OF CALIFORNIA

BY _____
 DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT FOR THE
 EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

RAFAEL MANZO,

Defendant.

7: 07 00 00 142 110

VIOLATIONS:

18 U.S.C. §§ 287 and 2 -
 Making or Presenting a
 False, Fictitious, or
 Fraudulent Claim Against
 the United States and
 Aiding and Abetting;
 (30 Counts)

INDICTMENT

COUNTS ONE THROUGH THIRTY: [18 U.S.C. §§ 287 and 2 - Making
 or Presenting a False, Fictitious or
 Fraudulent Claim Upon or Against
 the United States and Aiding and
 Abetting]

The Grand Jury charges:

RAFAEL MANZO,

defendant herein, as follows:

I. INTRODUCTION

1. At all times relevant to this Indictment, defendant

1 RAFAEL MANZO was a licensed tax preparer dba MANZO TAX SERVICE.

2 2. At all times relevant to this Indictment, the United
3 States Internal Revenue Service was an agency of the United
4 States.

5 11. MAKING OR PRESENTING FALSE CLAIMS

6 3. Beginning in or about January 2002, and continuing to
7 in or about December 2003, within the State and Eastern District
8 of California and elsewhere, the defendant made and presented,
9 and aided and abetted the making or presenting of, false claims
10 against the Internal Revenue Service.

11 4. The defendant, and other persons known and unknown to
12 the grand jury, would obtain names, social security numbers, and
13 dates of birth for deceased individuals.

14 5. The defendant, and other persons known and unknown to
15 the grand jury, would prepare Individual Federal Income Tax
16 returns using the names and social security numbers of the
17 deceased individuals.

18 6. The defendant, and other persons known and unknown to
19 the grand jury, would then submit, and cause to be submitted, to
20 the Internal Revenue Service, the Individual Federal Income Tax
21 returns which contained false and fictitious information. The
22 tax returns used false Forms W-2 to claim fraudulent wages and
23 withholdings, thereby making the alleged taxpayer eligible for a
24 tax refund.

25 7. Defendant would use post office box and residence
26 addresses to which he had access or which he controlled to
27 receive the fraudulent refund checks.

28

1 8. Once defendant and others received the fraudulent refund
2 checks, a signature which purported to be that of the deceased
3 payee was affixed to the back of the checks as an endorsement.
4 These refund checks were then presented to the Internal Revenue
5 Service for payment through financial institutions.

6 9. Some of the refund checks were cashed by defendant or
7 others. Other refund checks were deposited into accounts at
8 financial institutions which were owned or controlled by the
9 defendant or to which the defendant had access. Some of the tax
10 returns were identified as fraudulent before refund checks were
11 issued.

12 III. FALSE RETURNS

13 10. On or about the dates specified below, the defendant
14 made and presented, and aided and abetted the making or
15 presenting, of a false claim against the Internal Revenue
16 Service, that is, the defendant made and presented, and caused to
17 be made and presented, tax returns for each of the taxpayers, for
18 the tax years and in the amounts set forth below, which the
19 defendant then and there knew were false, fictitious and
20 fraudulent:

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COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE	APPROXIMATE AMOUNT
ONE	Sonia S. Ramirez	2002	4/15/03	\$2,449
TWO	Jose Esquivel	1999	6/3/02	\$3,856
THREE	Juan J. Molina	2000	11/15/02	\$4,164
FOUR	Angel Gonzalez	2000	11/4/02	\$3,450
FIVE	Gerardo Gonzalez	2000	6/27/03	\$4,000
SIX	Gerardo Gonzalez	2001	6/25/03	\$4,184
SEVEN	Hector Perez	2000	6/24/03	\$3,888
EIGHT	Aroon S. Salcedo	2001	7/7/03	\$2,254
NINE	Manuel Flores	2000	7/10/03	\$3,897
TEN	Roberto Ceballos	2001	7/20/03	\$4,309
ELEVEN	Daniel Rico	2000	8/4/03	\$3,803
TWELVE	Enebelle E. Camacho	2000	8/10/03	\$3,888
THIRTEEN	Guillermo G. Saldana	2001	10/25/02	\$2,530
FOURTEEN	Arturo Gonzalez	2000	7/8/03	\$3,128
FIFTEEN	Margarita C. Ayala	2001	10/25/02	\$4,946
SIXTEEN	Guillermo G. S.	1999	10/29/02	\$3,452
SEVENTEEN	Patricia Garcia	2000	6/6/02	\$3,930
EIGHTEEN	Felipe Contreras	1999	10/25/02	\$1,293
NINETEEN	Jesus Rivera	1999	10/25/02	\$3,427
TWENTY	Gustavo Ochoa	1999	10/25/02	\$2,906
TWENTY-ONE	Antonio Rojas	2002	4/15/03	\$2,018
TWENTY-TWO	Juan C. Jaramillo	2001	7/7/03	\$2,027
TWENTY-THREE	Bertha Chavez	2001	9/24/02	\$2,662
TWENTY-FOUR	Juan J. Mata	2001	9/16/02	\$2,718

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1-455 P.000/001 P-000

TWENTY-FIVE	Juan Jose Martinez	2001	8/13/02	\$1,046
TWENTY-SIX	Juan Jose Martinez	2000	8/13/02	\$2,353
TWENTY-SEVEN	Jorge Rivera	1999	10/25/02	\$3,983
TWENTY-EIGHT	Martin M. Cabrera	2000	11/15/02	\$3,607

IV. TAX REFUND CHECKS

11. On or about the dates specified below, the defendant made and presented, and aided and abetted the making or presenting, of a false claim against the Internal Revenue Service, that is, the defendant made and presented, and caused to be made and presented, tax refund checks for each of the taxpayers, for the tax years and in the amounts set forth below, which the defendant then and there knew were false, fictitious and fraudulent:

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE	AMOUNT OF REFUND
TWENTY-NINE	Raul H. Tinajero	2000	7/19/02	\$2,577
THIRTY	Sonia S. Ramirez	2001	6/3/02	\$2,428

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05-31-2007 17:18 IRS-CI FRESNO
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1-400 7-0017/001 F-624

1 All in violation of Title 18, United States Code, Sections
2 287 and 2.

A TRUE BILL

/s/
FOREPERSON

7 MCGREGOR W. SCOTT
8 United States Attorney

9 By 
10 MARK E. CULLERS
11 Assistant U.S. Attorney
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From-US ATTORNEY FRESNO CA

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COPY

WARRANT OF ARREST UNITED STATES DISTRICT COURT

ISSUED

INSTRUCTIONS: Forward copies Number 1 AND 2 intact to the US Marshal. Forward copy Number 3 to US Attorney's office. Retain number 4 copy. If applicable, use Number 4 copy to withdraw warrant. After completion of return, US Marshal will distribute copies Number 1 through 3 as appropriate.		
Name of Person RAFAEL MANZO	DISTRICT OF ISSUE EASTERN DISTRICT OF CALIFORNIA	Docket Number 07 CR 00142
REASON FOR WARRANT		
<input checked="" type="checkbox"/> Indictment <input type="checkbox"/> Information <input type="checkbox"/> OTHER (SPECIFY)		
18 U.S.C. §5287 & 2	Making or Presenting a False, Fictitious, or Fraudulent Claim Against US & Aiding and Abetting	NO BAIL
Date: 5/31/07	DEPUTY CLERK: S. MARTIN	Signature of issuing official: <i>[Signature]</i>
TO: ANY US MARSHAL OR ANY OTHER AUTHORIZED OFFICER		
<input checked="" type="checkbox"/> You are hereby commanded to arrest the above named person and bring this individual forthwith before the nearest available United States Court or (if applicable) before the nearest United States Magistrate in the arresting district to answer the above stated charge(s) in the indictment or information.		
THE US MARSHAL IN THE DISTRICT OF ARREST IS HEREBY FURTHER AUTHORIZED AND COMMANDED TO TAKE CUSTODY OF THE ABOVE NAMED PERSON. IF AFTER BRINGING THE PERSON BEFORE ANY APPLICABLE JUDICIAL OFFICER IN THE MANNER INDICATED ABOVE, THE INDIVIDUAL FAILS TO FURNISH BAIL FOR APPEARANCE PER ORDERS AND DIRECTIONS OF SUCH JUDICIAL OFFICER, THE US MARSHAL IS AUTHORIZED AND COMMANDED TO KEEP SAFELY THIS INDIVIDUAL UNTIL DISCHARGED IN DUE COURSE OF LAW.		
RETURN		
I certify I executed this warrant and such other order directed herein as shown below.		
Date Received	Arresting Agency (if not US Marshal)	Signature of Arresting Agent (if not US Marshal)
Date Committed	Place of Confinement	<input type="checkbox"/> Executed <input type="checkbox"/> Unexecuted <input type="checkbox"/> Withdrawn
Date of Return	Name of US Marshal	Signature of US Marshal or Deputy

MA FORM 6 EASTERN DISTRICT OF CALIFORNIA
 COPY NUMBER 1 - ACTION COPY
 COPY NUMBER 2 - CONFINEMENT AGENCY COPY
 COPY NUMBER 3 - US ATTORNEY COPY
 COPY NUMBER 4 - CLERKS OFFICE COPY

FINANCIAL AFFIDAVIT

CJA 23

IN SUPPORT OF REQUEST FOR ATTORNEY, EXPERT OR OTHER COURT SERVICES WITHOUT PAYMENT OF FEE REV. 1/90

IN UNITED STATES
IN THE CASE OF☐ MAGISTRATE ☐ DISTRICT ☐ APPEALS COURT or ☐ OTHER PANEL (Specify below)

FOR

AT

LOCATION NUMBER

DOCKET NUMBERS

Magistrate

District Court

Court of Appeals

PERSON REPRESENTED (Show your full name)

Rafael Manzo

FILED

JUN 1 - 2007

☐ Felony
☐ MisdemeanorRICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE

CHARGE/OFFENSE (describe if applicable & check box →)

18 USC § 287

- 1 ☒ Defendant—Adult
 2 ☐ Defendant—Juvenile
 3 ☐ Appellant
 4 ☐ Probation Violator
 5 ☐ Parole Violator
 6 ☐ Habeas Petitioner
 7 ☐ 2255 Petitioner
 8 ☐ Material Witness
 9 ☐ Other (Specify) _____

ANSWERS TO QUESTIONS REGARDING ABILITY TO PAY

EMPLOYMENT

Are you now employed? ☒ Yes ☐ No ☐ Am Self Employed

Name and address of employer: Salinas Jr. High District (Custodian)

IF YES, how much do you Net earn per month? \$ 2,400 IF NO, give month and year of last employment
How much did you earn per month \$ _____If married is your Spouse employed? ☒ Yes ☐ NoIF YES, how much does your Spouse earn per month \$ 3,000 If a minor under age 21, what is your Parents or Guardian's approximate monthly income \$ _____

ASSETS

OTHER INCOME

Have you received within the past 12 months any income from a business, profession or other form of self-employment, or in the form of rent payments, interest, dividends, retirement or annuity payments, or other sources? ☐ Yes ☒ No

RECEIVED

SOURCES

IF YES, GIVE THE AMOUNT
RECEIVED & IDENTIFY \$ _____
THE SOURCES _____

CASH

Have you any cash on hand or money in savings or checking account ☒ Yes ☐ No IF YES, state total amount \$ 500.00

PROPERTY

Do you own any real estate, stocks, bonds, notes, automobiles, or other valuable property (excluding ordinary household furnishings and clothing)? ☒ Yes ☐ NoIF YES, GIVE VALUE AND \$
DESCRIBE IT

VALUE

550,000600.00

DESCRIPTION

513 Mae Ave Salinas 93905
(100K inequity)
1991 Truck ChevyOBLIGATIONS
& DEBTS

DEPENDENTS

MARITAL STATUS

☐ SINGLE☒ MARRIED☐ WIDOWED☐ SEPARATED OR
DIVORCEDTotal
No. of
Dependents3

List persons you actually support and your relationship to them

Cesar
Angel
LuisDEBTS &
MONTHLY
BILLS(LIST ALL CREDITORS
INCLUDING BANKS,
LOAN COMPANIES,
CHARGE ACCOUNTS
ETC.)APARTMENT
OR HOME:

RENT & UTILITIES

FOOD & CLOTHING

TRANSPORTATION (CAR PAYMENTS, INSURANCE, GAS, ETC.)

OTHER DEBTS & FINANCIAL OBLIGATIONS

Creditors

Total Debt

450,000

Monthly Pay.

3600.00450.001200.

I certify the above to be correct.

SIGNATURE OF DEFENDANT
(OR PERSON REPRESENTED)Rafael Manzo6/1/07

WARNING: A FALSE OR DISHONEST ANSWER TO A QUESTION IN THIS AFFIDAVIT MAY BE PUNISHABLE BY FINE OR IMPRISONMENT, OR BOTH.